

To the Clerk of McPherson County, State of Kansas

City of Inman, Kansas

- (3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA

Swindoll, Janzen, Hawk & Loyd, LLC
123 S. Main

Email:

Attest:

Assessed Valuation

David M.
David Schaff
Rick Jensen
Dee Farnsworth
James E Jones

Governing Body

City of Inman, Kansas

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 476,587
2. Debt service levy in 2015 budget	- \$ 41,683
3. Tax levy excluding debt service	\$ 434,904

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ 89,223	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ 79,410	
5b. Personal property 2014	- 75,271	
5c. Increase in personal property (5a minus 5b)	+ 4,139	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2015:		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2015:	235,061	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	328,423	
9. Total estimated valuation July 1, 2015	7,679,246	
10. Total valuation less valuation adjustment (9 minus 8)	7,350,823	
11. Factor for increase (8 divided by 10)	0.04468	
12. Amount of increase (11 times 3)	+ \$ 19,431	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 454,335	
14. Debt service levy in this 2016 budget	43,718	
15. 2016 tax levy, including debt service, prior to CPI adjustment (13 plus 14)	498,053	
16. Consumer Price Index for all urban consumers for calendar year 2014	1.60%	
17. Consumer Price Index adjustment (3 times 16)	\$ 6,958	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 505,011	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	413,424	59,042	1,116	1,594	1,477	0
Debt Service	41,683	5,953	113	161	149	0
Library	21,480	3,068	58	83	77	0
Economic Development						
TOTAL	476,587	68,063	1,287	1,838	1,703	0

County Treas Motor Vehicle Estimate 68,063
 County Treas Recreational Vehicle Estimate 1,287
 County Treas 16/20M Vehicle Estimate 1,838
 County Treas Commercial Vehicle Tax Estimate 1,703
 County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14281
 Recreational Vehicle Factor 0.00270
 16/20M Vehicle Factor 0.00386
 Commercial Vehicle Factor 0.00357
 Watercraft Factor 0.00000

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

Page No. 5

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2016

Library found in: City of Inman, Kansas
McPherson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem Tax	\$21,480	\$23,038
Delinquent Tax	\$600	\$600
Motor Vehicle Tax	\$3,151	\$3,068
Recreational Vehicle Tax	\$60	\$58
16/20M Vehicle Tax	\$82	\$83
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$25,373	\$26,847
Difference in Total Taxes:	\$1,474	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$7,321,401	\$7,679,246
Did Assessed Valuation Decrease?	No	
Levy Rate	2.934	3.000
Difference in Levy Rate:	0.066	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

[illegible]

City of Inman, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Resources Available:	1,925,724	1,972,299	1,671,978
Expenditures:			
General - Administrative	212,082	228,000	726,000
Streets	147,290	105,300	861,903
Parks	27,621	17,600	25,500
Police	200,271	209,500	225,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	587,264	560,400	1,838,403
Econ Development	3,220	750	107,000
Street Lighting - KPL	27,254	26,400	28,000
Library Expense	4,858	3,000	5,000
Zoning	0	18,000	3,000
Depot Expense	0	500	0
Tfr to Equip Reserve	20,000	20,000	55,000
Tfr to Capital Impr	21,000	21,000	40,000
Appropriation - Museum	4,580	4,600	7,500
Recycling	0	0	100
Reimbursed Expense	0	0	100
Water Capital Outlay	176	0	0
Community Building	64,504	9,000	20,000
Trf to Economic Development	7,595	0	0
Police Vehicles	24,032	0	0
Neighborhood Revitalization Rebate			
Miscellaneous	0	0	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	764,483	663,650	2,105,103
Unencumbered Cash Balance Dec 31	1,161,241	1,308,649	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	1,737,172	1,802,462	2,105,103
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,105,103
Tax Required			433,125
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			433,125

City of Inman, Kansas

2016

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General - Administrative			
Personal Services	52,203	53,000	65,000
Contractual Services	144,026	170,000	150,000
Commodities	14,368	5,000	11,000
Capital Outlay	1,485	0	500,000
Total	212,082	228,000	726,000
Streets			
Personal Services	61,328	76,000	83,000
Contractual Services	75,233	14,000	40,000
Commodities	10,729	14,300	15,000
Capital Outlay	0	1,000	723,903
Total	147,290	105,300	861,903
Parks			
Personal Services	6,963	3,000	7,000
Contractual Services	12,919	13,000	15,000
Commodities	5,816	1,600	2,000
Capital Outlay	1,923	0	1,500
Total	27,621	17,600	25,500
Police			
Personal Services	170,990	182,000	190,000
Contractual Services	14,465	15,000	20,000
Commodities	13,858	12,500	15,000
Capital Outlay	958	0	0
Total	200,271	209,500	225,000
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page Total	587,264	560,400	1,838,403

(Note: Should agree with general sub-totals.)

City of Inman, Kansas

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	55,304	74,511	68,013
Receipts:			
Ad Valorem Tax	1,637	41,683	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	15,448	3,070	1,000
Motor Vehicle Tax	256	247	5,953
Recreational Vehicle Tax	5	5	113
16/20M Vehicle Tax	12	6	161
Commercial Vehicle Tax	2	0	149
Watercraft Tax	0	0	0
Special Assessments	75,194	75,000	74,000
Tfr from Sewer Utility	1,000	1,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	93,554	121,011	91,376
Resources Available:	148,858	195,522	159,389
Expenditures:			
Principal	55,000	90,000	90,000
Interest	19,343	37,485	35,533
Commission and Postage	4	24	25
Cash Basis Reserve	0	0	77,549
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	74,347	127,509	203,107
Unencumbered Cash Balance Dec 31	74,511	68,013	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	129,338	187,807	203,107
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	203,107
		Tax Required	43,718
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			43,718

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	9	9	20
Receipts:			
Ad Valorem Tax	20,896	21,480	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	293	600	600
Motor Vehicle Tax	3,267	3,151	3,068
Recreational Vehicle Tax	61	60	58
16/20M Vehicle Tax	152	82	83
Commercial Vehicle Tax	28	0	77
Watercraft Tax	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,697	25,373	3,886
Resources Available:	24,706	25,382	3,906
Expenditures:			
Appropriation - Library	24,697	25,362	26,944
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	24,697	25,362	26,944
Unencumbered Cash Balance Dec 31	9	20	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	25,343	25,399	26,944
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,944
		Tax Required	23,038
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			23,038

City of Inman, Kansas

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,321	4,174	2,967
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements	2,250	0	2,475
McPherson Co Econ Devel	2,266	2,443	2,300
Transfer from General Fund	7,595	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,111	2,443	4,775
Resources Available:	13,432	6,617	7,742
Expenditures:			
Personal Services	4,227	1,950	2,500
Contracted Services	5,000	1,500	5,000
Commodities	31	200	242
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,258	3,650	7,742
Unencumbered Cash Balance Dec 31	4,174	2,967	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	87,900	4,171	7,742
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		7,742
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			0

City of Inman, Kansas

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	25,996	61,963	52,953
Receipts:			
State of Kansas Gas Tax	35,967	35,990	36,040
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	35,967	35,990	36,040
Resources Available:	61,963	97,953	88,993
Expenditures:			
Street Repair & Maint	0	45,000	88,993
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	45,000	88,993
Unencumbered Cash Balance Dec 31	61,963	52,953	0
2014/2015/2016 Budget Authority Amount	69,010	97,086	88,993

Adopted Budget

Equipment Reserve	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	76,673	93,917	105,917
Receipts:			
Tfr from General Fund	20,000	20,000	55,000
Reimbursements	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,000	20,000	55,000
Resources Available:	96,673	113,917	160,917
Expenditures:			
Capital Outlay	2,756	0	146,917
Police	0	0	11,000
Equipment	0	8,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,756	8,000	160,917
Unencumbered Cash Balance Dec 31	93,917	105,917	0
2014/2015/2016 Budget Authority Amount	72,269	113,673	160,917

City of Inman, Kansas

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	101,090	328,941	183,478
Receipts:			
County/City Agreement	16,878	14,447	14,000
Tfr from Water Utility	10,000	10,000	20,000
Tfr from General Fund	21,000	21,000	40,000
Bond Proceeds	732,600	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	780,478	45,447	74,000
Resources Available:	881,568	374,388	257,478
Expenditures:			
Capital Outlay	1,990	0	92,291
Community Building	0	0	1,000
Future Expand Bldg/Sts	0	0	60,000
Co/City Agreement - Maint	952	50,187	50,187
Water Tower	0	0	0
New Well & Water Rights	0	0	0
2014 Street Bond Project	541,877	140,723	50,000
Debt Service Costs	7,808	0	0
Park	0	0	4,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	552,627	190,910	257,478
Unencumbered Cash Balance Dec 31	328,941	183,478	0
2014/2015/2016 Budget Authority Amount	185,156	757,967	257,478

See Tab A

Adopted Budget

Sewer	Prior Year	Current Year	Proposed Budget
	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	142,051	198,365	219,615
Receipts:			
User Fees	104,977	104,000	100,000
Hookups	250	750	250
Reimbursements	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	105,227	104,750	100,250
Resources Available:	247,278	303,115	319,865
Expenditures:			
Personal Services	38,634	47,500	49,000
Contracted Services	3,905	5,000	10,000
Commodities	5,374	10,000	10,000
Capital Outlay	0	20,000	240,865
Tfr to Bond & Interest	1,000	1,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	48,913	83,500	319,865
Unencumbered Cash Balance Dec 31	198,365	219,615	0
2014/2015/2016 Budget Authority Amount	295,968	283,051	319,865

City of Inman, Kansas

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	43,038	42,389	46,326
Receipts:			
User Fees	92,350	95,000	95,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	92,350	95,000	95,000
Resources Available:	135,388	137,389	141,326
Expenditures:			
Personal Services	7,165	7,500	7,500
Contracted Services	85,834	83,000	86,000
Capital Outlay	0	0	47,263
Commodities	0	63	63
Miscellaneous	0	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	92,999	91,063	141,326
Unencumbered Cash Balance Dec 31	42,389	46,326	0
2014/2015/2016 Budget Authority Amount	154,676	140,038	141,326

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	280,769	353,600	377,388
Receipts:			
User Fees	213,248	163,000	165,000
Connections	1,750	2,000	1,500
Hookups	1,100	2,250	600
Interest on Idle Funds	1,913	0	0
Miscellaneous	387	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	218,398	168,250	168,100
Resources Available:	499,167	521,850	545,488
Expenditures:			
Personal Services	77,264	93,700	98,000
Contracted Services	46,474	24,050	40,000
Commodities	5,341	15,412	15,000
Capital Outlay	0	0	371,488
Tfr to Capital Impr	10,000	10,000	20,000
Miscellaneous	6,488	1,300	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	145,567	144,462	545,488
Unencumbered Cash Balance Dec 31	353,600	377,388	0
2014/2015/2016 Budget Authority Amount	408,111	490,969	545,488

NOTICE OF BUDGET HEARING

The governing body of
City of Inman, Kansas
will meet on August 10, 2015 at 8:00 pm at City Hall Building for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall, Inman, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	764,483	63.327	663,650	56.468	2,105,103	433,125	56.402
Debt Service	74,347	0.235	127,509	5.693	203,107	43,718	5.693
Library	24,697	3.000	25,362	2.934	26,944	23,038	3.000
Economic Development	9,258		3,650		7,742		
Special Highway			45,000		88,993		
Equipment Reserve	2,756		8,000		160,917		
Capital Improvement	552,627		190,910		257,478		
Sewer	48,913		83,500		319,865		
Solid Waste	92,999		91,063		141,326		
Water	145,567		144,462		545,488		
Totals	1,715,647	66.562	1,383,106	65.095	3,856,963	499,881	65.095
Less: Transfers	59,595		52,000		125,000		
Net Expenditure	1,656,052		1,331,106		3,731,963		
Total Tax Levied	469,509		476,587		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,053,742		7,321,401		7,679,246		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	525,000		410,000		1,095,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	525,000		410,000		1,095,000		

*Tax rates are expressed in mills

Barbara Tuxhorn

City Official Title: City Clerk

ORDINANCE NO. 436

AN ORDINANCE ESTABLISHING MILL LEVY LIMITATIONS FOR LIBRARY PURPOSES.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF INMAN, KANSAS:

Section 1. PURPOSE. The Governing Body of the City of Inman, Kansas, being responsible for the fiscal responsibility of the city and its library, hereby establishes a levy limit for the operation of said city library. Such levy limit, as herein established, shall be subject to review and modification each budget year by said Governing Body.

Section 2. LEVY LIMIT. The Governing Body of the City of Inman, Kansas, does hereby authorize and empower the levy each year for library purposes, including employee benefits for library employees, of a rate not to exceed 3 mills on each dollar of assessed tangible valuation of said city.

Section 3. EFFECTIVE DATE. This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

PASSED AND APPROVED this 9th day of March, 2004, by the Governing Body of the City of Inman, Kansas.

SEAL

John O'Brien
Mayor

ATTEST:

Eva K. Friesen
Eva K. Friesen

